

Reg Number 480565

DIRECTTENDER LIMITED

ABRIGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

IP Roofing and Cladding Limited

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Directtender Limited

Company Information

Directors	Mr Kosta Mohyla
Secretary	Mr Volodymyr Hordiyevskyy
Registered Office	3 Liffey Vale Liffey Valley Park Lucan Co Dublin
Bankers	Bank of Ireland Sandyford Industrial Estate Dublin 18
Tax Advisors	Taxes in Ireland Unit 2, Block D, Centre point business park Oak Drive Dublin 12 D12 KC7H
Company Registration No	480565

Directtender Limited

**Tax Consultants' Report to The Proprietor on the Financial abridged Information
of Directtender Limited**

In accordance with the engagement letter dated 26/07/2023, we have prepared for you approval the financial information of Directtender Limited for the year ended 30th June 2025 which comprises Profit and Loss Account, Balance Sheet, and the relevant notes from the entity's accounting records, and from the information and explanations you have given us. You have approved the financial information for the year ended 30th June 2025, and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted, and to provide all information, and explanations necessary for its compilation. We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore express any opinion of the financial information.



Rita Pankuniene, CTA
Taxes In Ireland
Unit D2
Centre Point Business Park
Dublin 12



Directtender Limited

STATEMENT OF DIRECTORS RESPONSIBILITIES

AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with this Act.

They are responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company.

They have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors declaration on unaudited financial statements

In relation to the financial statements as set out on the attached pages:

The director approve these financial statements and confirm that they are responsible for them , including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.

The director confirm that they have made available to Taxes in Ireland all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The director confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 30th June 2025

This report was approved by the Board and signed on its behalf by:

Signature: _____

Name Kosta Mohyla
 Director

Dated 03rd February 2026

Directtender Limited
BALANCE SHEET AS AT 30TH JUNE 2025

	Notes	€ 2024	€ 2025
Assets Employed			
Fixed Assets			
	3	3,639	2,652
Current Assets			
Debtors		3,925	11,244
Bank Account		17,959	20,404
Current Liabilities			
Creditors (Amounts falling due within one year)	4	8,188	7,210
Net Current Liabilities			
Creditors (Amounts falling due after more than one year)		0	0
Net Assets/ (Liabilities)		17,335	27,091
Capital & Reserves:			
Share Capital		100	100
Reserves		665	18,454
P&L Account		<u>16,570</u>	<u>8,537</u>
		<u><u>17,335</u></u>	<u><u>27,091</u></u>

(The Notes on pages 5 and 7 form part of these Financial Statements)

I as Director of Directtender Ltd., state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s. 358 are satisfied.

(c) the shareholders of the company have not served a notice on the company under s. 334(1) in accordance with s. 334(2)

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in s. 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s. 353 Companies Act 2014.

Signed on behalf of the board:

Director Kosta Mohyla
Dated 03rd February 2026

1 Accounting Policies:

1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention. In preparing the financial statements, the directors have exercised the options available to a small private company under the Companies Act, 2014.

1.2 Turnover

Turnover represents the total invoice value, excluding value added tax, of Income earned during the year.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor Vehicles	12.5% on a straight line basis
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1.4 Going Concern

The directors have prepared the financial statements on a going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

Directtender Limited
Notes to the Financial Statements for the period ended 30th June 2025

2 Operating Profit / (Loss) is stated after charging

	2024	2025
	€	€
Depreciation of Tangible Assets	986	986

3 Tangible Fixed Assets

Motor Vehicles

	2024	2025
	€	€
At cost at 1st July 2024	5,804	5,804
Additions during the year	0	0
At cost 30th June 2025	<u>5,804</u>	<u>5,804</u>
Depreciation		
At cost at 1st July 2024	1,180	2,166
Charge for the year	<u>986</u>	<u>986</u>
At 30th June 2025	<u>2,166</u>	<u>3,152</u>
Net Book Value @ 30Th June 2026	<u><u>3,638</u></u>	<u><u>2,652</u></u>

Directtender Limited

Notes to the Financial Statements for the period ended 30th June 2025

4 Creditors	2024	2025
	€	€
Trade creditors	1,480	414
Payroll Taxation	6,708	3,413
Bank Account	0	1,591
Vat Liability	0	1,792
	<u>8,188</u>	<u>7,210</u>

5 Share Capital Issued 100 Ordinary Share of €1each

6 Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interest in shares of the company during the financial year are as follows:

Kosta Mohyla 100 Ordinary Share of €1.00 each

7 Cash Flow Statement

The financial statements do not include a Cash Flow Statement as the company fulfils the exemption criteria set out in Financial Reporting Standard No 1.

8 Capital Commitments

There were no capital commitments at 30th June 2025

9 Contingent Liabilities

There were no contingent commitments at 30th June 2025

10 Approval of Financial Statements

The Financial Statements were approved by a Director on 03rd February 2026.